



STATE OF TENNESSEE
DEPARTMENT OF REVENUE
ANDREW JACKSON STATE OFFICE BUILDING
NASHVILLE, TENNESSEE 37242

TO: Tennessee Individual Income Taxpayers
FROM: Tennessee Department of Revenue
SUBJECT: Electronic Filing for Individual Income Tax Returns
DATE: December 6, 2004

One of the Department of Revenue's top priorities is electronic tax administration. As a result, the Department of Revenue implemented an electronic filing option for individual income tax filers in March 2002. This option allows e-filing of the tax return through an Internet application available on the Department of Revenue's Web site, www.tennessee.gov/revenue. This application also provides an ACH payment option.

The Department of Revenue encourages individual income taxpayers to check out the e-filing option. We believe e-filing is the easiest, fastest, most reliable, and most secure method of filing the tax return. With return and payment information being posted to the department's system electronically, there is no worry about returns lost in the mail, human error in data entry, or missed filing deadlines. Since e-filing is available 24 hours a day, 7 days a week, taxpayers can always file at their own convenience.

As with paper returns, the deadline for e-filed returns is April 15 of each year. In addition, as with paper returns, provisions for filing applications for extension and for making estimated payments are available through the e-file option.

For updated information on the e-filing process, please visit our Web site at: www.tennessee.gov/revenue.